

**CLAIMS**

1. A refrigerating machine oil, containing a mineral oil whose nitrogen content is not more than 50 ppm by mass and whose percent in aromatic ring structures (%C<sub>A</sub>) is from 5 to 25.

5           2. The refrigerating machine oil according to Claim 1, wherein the sulfur content of the mineral oil is not more than 150 ppm by mass.

10           3. The refrigerating machine oil according to Claim 1 or 2, further containing a phosphorothionate and a phosphorus-based additive other than said phosphorothionate.